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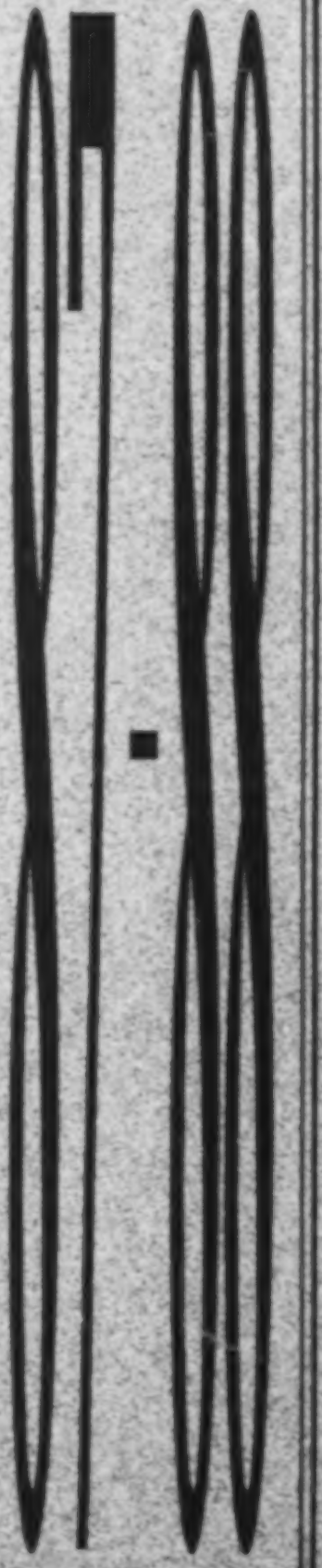
Louisiana Department of Revenue and Taxation

1987-88 Annual Report



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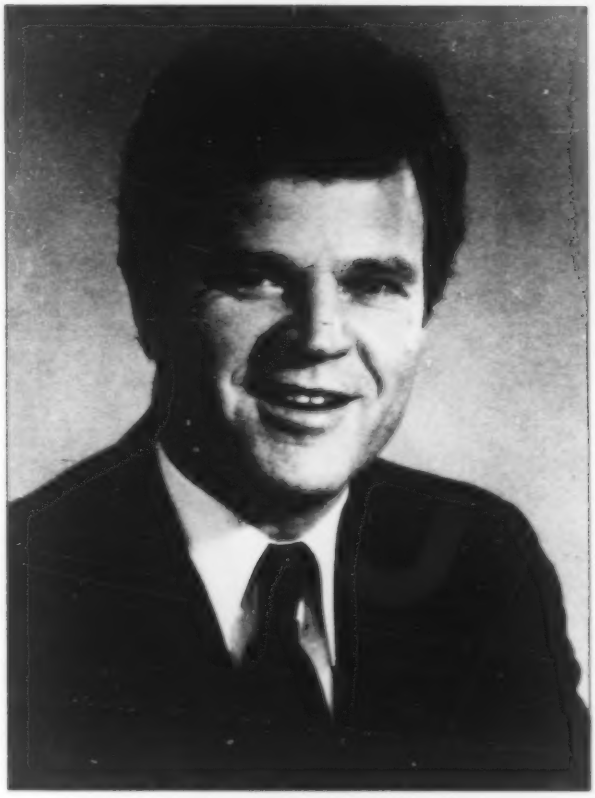
Governor and Officials



Buddy Roemer
Governor of Louisiana

Arnold A. Broussard
Secretary of Revenue and Taxation

Thomas B. Donohue, Jr.
Undersecretary

Oscar G. Diaz
Assistant Secretary

Ralph Slaughter
Assistant Secretary

The Secretary's Letter

To: The Honorable Buddy Roemer
Governor of Louisiana
and
Members of the Legislature

Arnold A. Broussard

I am pleased to present the fiscal year 1987-88 annual report of the Department of Revenue and Taxation. Following two years of decline in state revenues, total tax collections amounted to $3.3 billion, an increase of 9.4 percent. Significant increases were experienced in the amount of revenue generated by the income tax and general sales tax.

As secretary of the department, I am committed to administering the tax laws and collecting tax revenues in the most cost-effective manner. The department's main goals are to promote confidence in the fairness of the state's tax collection function and to achieve the highest degree of voluntary tax compliance; to enhance revenue collections from all sources; to improve taxpayer relations; and, to maintain a professional and dedicated staff. Through the achievement of these goals, the full amount of the revenues owed will be collected and remitted to the state and taxpayers will pay their fair share of taxes.

Arnold A. Broussard
Secretary
Louisiana Department of Revenue and Taxation

Department Directory

Main Office – Baton Rouge
330 North Ardenwood

Department Information	(504) 925-7537
Tax Forms	(504) 925-7532
Accounts Receivable	(504) 925-7448
Central Registration	(504) 925-7318
Excise Taxes	(504) 925-7656
Income and Corporation Franchise Taxes	(504) 925-4611
Inheritance and Gift Taxes	(504) 925-7424
Natural Resources, Severance Tax	(504) 925-7500
Research	(504) 925-7951
Sales Tax	(504) 925-7356
Unclaimed Property	(504) 925-7425
Withholding	(504) 925-7342

Louisiana Tax Commission

Mary Zervigon, Chairman
923 Executive Park, Suite 12
Baton Rouge, LA 70896
(504) 925-7830

District Offices

Alexandria
900 Murray Street
(318) 487-5333

Houston, Texas
2656 South Loop West, Suite 570
(713) 667-6074

Lafayette
119 Vine Street
(318) 265-5455

Lake Charles
1528 East Prien Lake Road
(318) 475-8015

Monroe
122 St. John Street
(318) 362-3151

New Orleans
230 Loyola Avenue, 6th Floor
(504) 568-5225

Shreveport
1525 Fairfield Avenue
(318) 226-7500

The Year in Review

One of the most significant occurrences in fiscal year 1987-88 for the Louisiana Department of Revenue and Taxation was the appointment by the governor of a new secretary, Arnold A. Broussard.

Prior to his appointment, Broussard was a principal with Resource Management Group, Inc., in New Orleans and from 1978 to 1983 he served as executive assistant to the mayor of the City of New Orleans. Earlier in his career he was a financial planning analyst with McDermott, Inc., and a senior systems consultant with Arthur Andersen & Company.

A native of New Orleans, Broussard is a graduate of Tulane University and has a Master of Business Administration degree from the Wharton School of Finance and Commerce, University of Pennsylvania.

The most notable challenge which faced Secretary Broussard and the new administration was the depressed financial condition of the state. The decline in oil prices and production, combined with the overall downward shift in the state's economy, resulted in projected revenues falling short of anticipated expenditures.

Emergency budget measures were implemented soon after Broussard took office. He reorganized the department to maximize resources and streamline operations. The department's operating budget was reduced by $4.5 million and 45 administrative personnel and 51 vacant positions were eliminated.

The future

Broussard and his executive staff have analyzed the strengths and weaknesses of the department and have formulated goals and objectives for the future. Among the projected programs that would boost the effectiveness and efficiency of the agency are to:

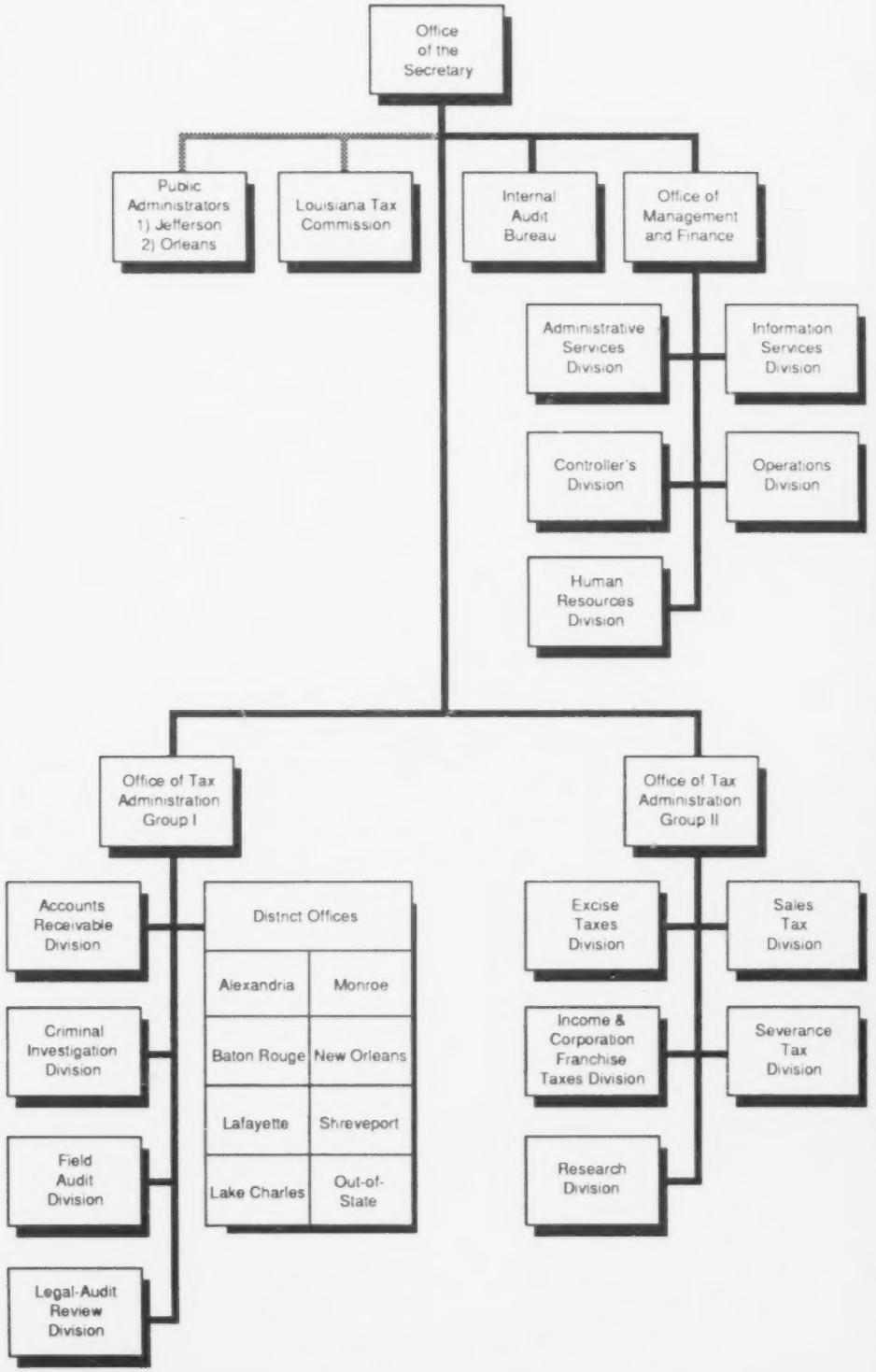
- improve the department's ability to process tax returns and tax data to expedite tax refunds and other taxpayer correspondence;
- introduce extensive taxpayer education and assistance programs which would increase taxpayer compliance;
- institute exchanges of computer information with other state and federal agencies to strengthen taxpayer compliance;
- expand the enforcement program to ensure that taxpayers pay their fair share;
- establish training programs and opportunities for continued development of personnel resulting in more knowledgeable and efficient employees.

Summary

The primary goal of the department is to administer the state's tax laws fairly and impartially. Through uniform enforcement efforts, taxpayers will be encouraged to pay their fair share. Nationwide, past experiences have shown repeatedly that when taxes are administered equitably, the level of voluntary compliance is increased.

Given the recent operating budget and staff reductions, new and innovative approaches by management are required to provide quality service to the public. The staff of the department is dedicated to working together to meet this challenge.

Organizational Chart



Department Profile

The Department is organized into four management groups: the Office of the Secretary, the Office of Management and Finance, Office of Tax Administration Group I, and Office of Tax Administration Group II.

- ***Office of the Secretary***

The secretary of the Department of Revenue and Taxation is a member of the governor's cabinet. The secretary, undersecretary, and the two assistant secretaries are appointed by the governor. The undersecretary and the assistant secretaries interact on a day-to-day basis as advisors to the secretary. The tax collection and enforcement activities of the department are administered by the assistant secretaries, and the undersecretary oversees the financial and service activities of the department.

Public Administrator
The Public Administrator administers intestate successions when there is no surviving spouse or heir present or represented in the state (Jefferson and Orleans Parishes only).

Louisiana Tax Commission
The Louisiana Tax Commission is a three-member panel responsible for ad valorem assessments of public service corporations or companies. The commission is also responsible for ensuring that real and personal properties are assessed equitably and uniformly.

Internal Audit Bureau
The Internal Audit Bureau reports directly to the secretary and reviews internal controls over procedures and operations. The Internal Audit Bureau has full authority to examine the records of all divisions of the department. This bureau performs independent financial, operational, and compliance audits of all departmental functions to ensure: 1) the reliability and integrity of data; 2) compliance with policies, procedures, plans, laws, and regulations; 3) the safeguarding of assets; 4) the economical and efficient use of resources; and 5) the accomplishment of established objectives and goals for operations or programs. By conducting independent reviews and appraisals of the department's operations, the Internal Audit Bureau assists in achieving the most effective, efficient, and economical administration of the department.

- ***Office of Management and Finance***

Administrative Services Division
The Administrative Services Division provides the department with mail processing services, office supplies, tax forms issuance, taxpayer information telephone line, building maintenance, building security, and other duties. This division processes almost 4 million pieces of outgoing mail, handles 78,000 telephone calls, and distributes over 3.5 million tax forms annually.

Controller's Division
The Controller's Division is responsible for all agency fiscal affairs. The division performs the following major functions:

1) Collection and Refund Services classified and deposited $3,503,724,782 to the State Treasury and accounted for 1,139,365 refund checks. The development of an in-house system using personal computers provided quicker access to net collections, cash balances for refunds, and reconciliation factors for bank accounts.

2) Agency Services administers expenditures of the department according to the annual operating budget. This task is accomplished through the efforts of three sections: Payroll, Purchasing, and Accounts Payable.

3) Administration and Budget Services include division management, property control, and budget development. This section is responsible for preparing the department's annual budget request and for monitoring the approved budget throughout the year. Actual expenditures for fiscal year 1987-88 were $32,986,679.

Human Resources Division
The Human Resources Division provides personnel services that include employee recruitment, orientation, career and placement counseling, classification and pay analysis, processing of personnel requests, assistance in disciplinary actions, guidance in grievance procedures, and retirement counseling. The division also coordinates training for the department and has expanded its services to include an employee assistance program.

Department Profile

Information Services Division
The Information Services Division provides data processing services for the department. In addition to tax collection data processing functions, this division develops programming applications for the Internal Audit Bureau and the Controller's, Human Resources, and Operations Divisions. A savings of $75,000 was achieved during the fiscal year on computer hardware maintenance agreements by implementing and maintaining effective and adequate systems management procedures and documentation. The division maintained and serviced 434 local and 62 remote computer terminals, and provided 6200 hours of computer system availability with only 1% downtime during fiscal year 1987-88.

Operations Division
The Operations Division processes all incoming tax returns, remittances, and correspondence. The Central Registration Section maintains the master business files on all taxpayers, completing over 580,000 transactions during the fiscal year. The Pre-Edit Unit sorted and numbered 3,450,000 pieces of mail before the documents were microfilmed by the Micrographics Unit. The Data Entry Unit entered 8 million tax records into the computer system during the year.

- ***Office of Tax Administration Group I***

All divisions in this group enhance compliance and enforcement of the various tax laws.

Accounts Receivable Division
The Accounts Receivable Division serves as the billing center for the department and provides a central contact point for taxpayers inquiring about their account.

During the past year, the Accounts Receivable Division issued 15,764 delinquent notices, 613,838 statements of account, and 107,465 warrants for distraint. The amount collected for 1987-88 was $112,642,618, a 12% increase over the previous year.

District Offices
District Offices are located in Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, and Shreveport. Each district office is a center for conducting the department's business with the taxpayer on a regional basis. District offices provide administrative support, cashier services, taxpayer assistance, field inspection and collection, and excise tax enforcement.

The Accounts Receivable Division, in conjunction with the district offices, implemented two new programs last fiscal year, District Delinquent Assignments and Final Notice Before Seizure, which reduced the sales tax delinquent ratio by 10%.

Criminal Investigation Division
The Criminal Investigation Division serves as the primary criminal tax enforcement unit of the Department of Revenue and Taxation. Its function is to review alleged violations of the tax laws, to investigate those violations and to recommend criminal prosecutions as indicated. The Criminal Investigation Division is also responsible for investigating alleged criminal violations and serious misconduct by employees of the department.

In carrying out its role, the division relies on referrals from other divisions as well as information received from other government agencies to identify willful noncompliance with the state's tax laws.

The Criminal Investigation Division is developing a network to coordinate with other law enforcement agencies for faster and more effective prosecution of criminal cases. Negotiations are under way with the Internal Revenue Service and the criminal investigation divisions of other states concerning joint criminal investigations in the future.

Field Audit Division
The Field Audit Division is responsible for the fair and equitable enforcement of the state's tax laws. Through the audit process, future voluntary compliance is improved by informing the taxpayer of Louisiana tax laws, rules, and regulations applicable to the individual's type of business. Additionally, the presence of an active audit program contributes to the level of voluntary tax compliance by serving as a deterrent to would-be tax evaders.

The Field Audit Division employs 169 auditors, 50 of whom are permanently domiciled outside of Louisiana. Out-of-state auditors are located in New York, Chicago, San Francisco, Los Angeles, Dallas, Houston, and Tulsa.

Legal–Audit Review Division
The Legal-Audit Review Division is composed of the former Legal and Audit Review Divisions which were consolidated to improve the efficiency of departmental operations and

Department Profile

ensure uniform application of the Louisiana tax statutes. In April 1988 the Field Technical Services Section was also merged with the Legal Audit Review Division. The functions of each unit remain relatively unchanged; however, the greater degree of specialization and a closer divisional working relationship enhances the division's ability to represent the state in the administration of the Louisiana tax statutes.

This division processes all audit examinations, represents the department in all legal matters, and provides technical guidance and training to auditors in the areas of audit techniques, tax law, and computer utilization.

- ***Office of Tax Administration Group II***

This group administers the various taxes imposed by the state and compiles tax data and research.

Excise Taxes Division
The Excise Taxes Division administers and collects the alcoholic beverage tax, parish and municipality beer tax, electric cooperative fee, gasoline tax, inspection and supervision fee, petroleum products inspection fees, soft drink tax, special fuels tax, special fuels decals, tobacco permits, tobacco tax, transportation and communciation tax, hazardous waste disposal tax, and telecommunication tax for the deaf.

Efforts are under way to enhance uniform enforcement of the state's excise tax laws. Legislation was passed which enables the state to become a member of the International Fuel Tax Agreement. Membership will strengthen collection of motor fuel user taxes through cooperative agreements with other states. The division has also made initial contact with officials of the Bureau of Alcohol, Tobacco and Firearms and the U.S. Customs concerning programs to increase the enforcement and control of non-taxpaid cigarettes being distributed in and through foreign commerce.

Income and Corporation Franchise Taxes Division
The Income and Corporation Franchise Taxes Division administers the individual income tax, corporation income and franchise taxes, inheritance tax, gift tax, fiduciary income tax and partnership information returns and unclaimed property.

During fiscal year 1987-88, the division responded to 54,575 taxpayer assistance telephone calls and processed 1,355,801 individual income tax returns.

Research Division
The Research Division provides statistical, research, legislative liaison, and public relations functions for the department. In addition, functions relating to information exchange programs with the Internal Revenue Service and other tax administrative entities are performed.

The division is responsible for preparing an annual report of the department's operations, an annual tax exemption budget, a quarterly tax newsletter, and informational brochures and pamphlets. A desktop publishing system is utilized to prepare these publications and many of the department's tax forms.

Sales Tax Division
The Sales Tax Division is charged with the responsibility of the administration, collection, and enforcement of sales tax, use tax, income tax withholding, non-resident contractors' fees, taxes on hotel and motel room rentals by the New Orleans Exhibition Hall Authority and the Louisiana Stadium and Exposition District, and certain food and beverage sales levied by the New Orleans Exhibition Hall Authority.

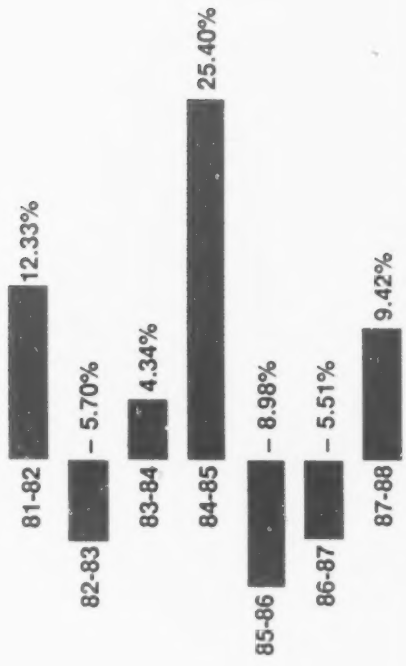
Over 925,000 sales tax returns were filed during the fiscal year. The Taxpayer Assistance Unit responded to 29,523 written information requests and 101,600 telephone inquiries. The Income Tax Withholding Unit processed 395,914 tax returns.

Severance Tax Division
The Severance Tax Division is responsible for the collection of taxes on all natural resources severed from Louisiana lands. Natural resources include oil, gas, liquefied petroleum gas (LPG), natural casinghead gasoline, sand, gravel, shell, salt, sulphur, coal, and timber. The Severance Tax Division also administers the natural gas franchise tax and collects the pipeline safety and odorization inspection fee, the hazardous liquids fee, and the surface mining fee.

More than 57,000 severance tax returns and reports were filed during the fiscal year.

Total Department Collections

Total Collections percent of change from prior fiscal year



Fiscal Year	Total Collections	%Change
1987-88	$3,277,799,724.31	9.42
1986-87	2,995,549,344.37*	– 5.51
1985-86	3,170,262,254.48*	– 8.98
1984-85	3,482,893,487.27	25.40
1983-84	2,777,535,437.10	4.34
1982-83	2,662,087,740.84	– 5.70
1981-82	2,822,877,909.32	12.33

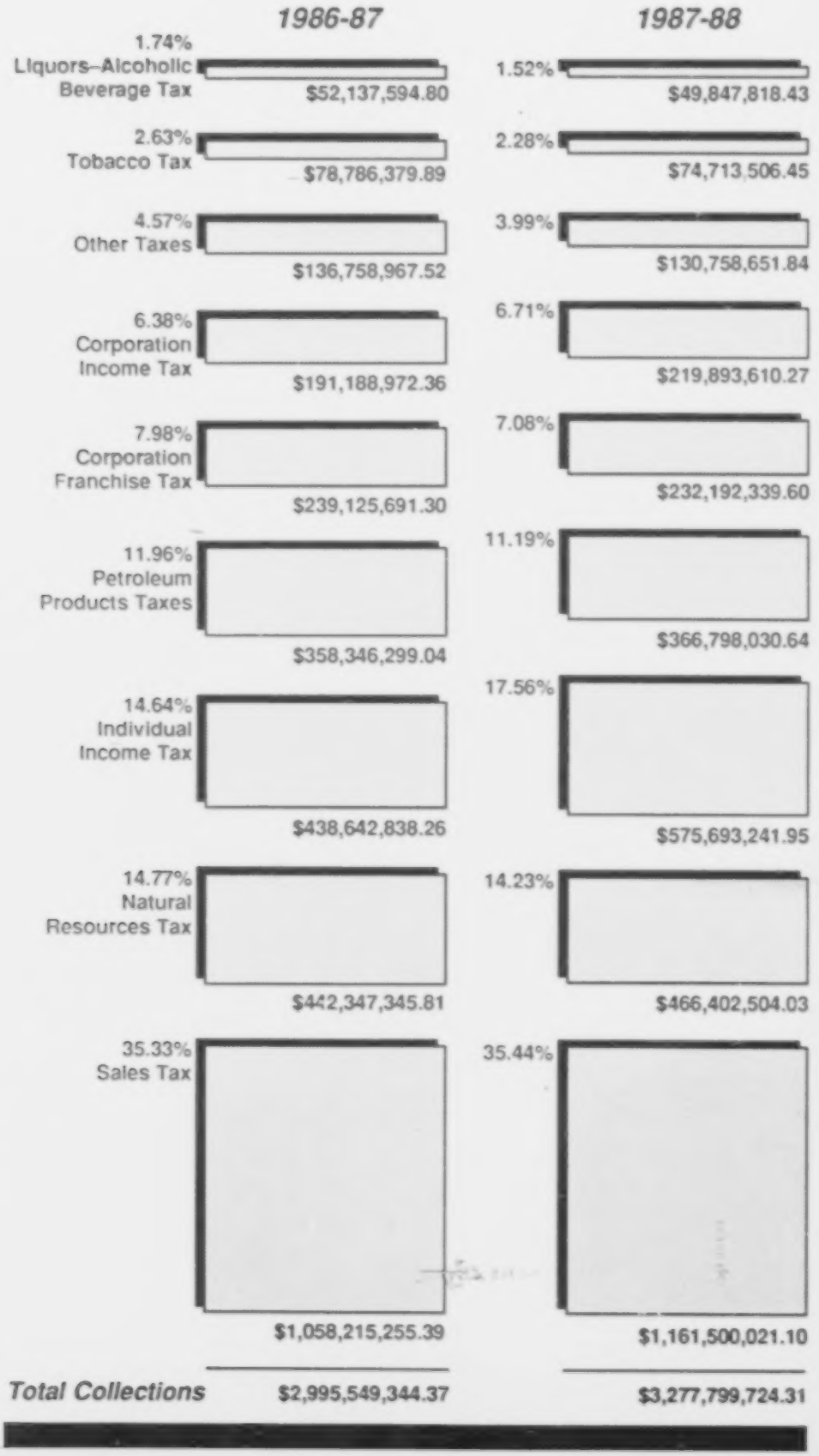
* Figures revised – see "Sales Tax" (page 27).

Comparative Revenue Collections

State Revenues	1986-87	1987-88	% Change
Contractor Fee, Nonresident	3,650.00	16,889.60	362.73
Corporation Franchise Tax	239,125,691.30	232,192,339.60	-2.90
Electric Cooperative Fee	30,323.50	31,188.70	2.85
Gift Tax	2,490,360.63	1,979,073.27	-20.53
Hazardous Waste Disposal Tax	3,008,607.88	2,971,200.27	-1.24
Income Taxes			
Corporation	191,188,972.36	219,893,610.27	15.01
Fiduciary	10,057,699.10	3,336,430.97	-66.83
Individual	438,642,838.26	575,693,241.95	31.24
Inheritance and Estate Transfer Tax	37,676,521.18	39,570,868.83	5.03
Liquors-Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	16,852,337.55	16,315,795.31	-3.18
Low Alcoholic Content (Beer)	34,483,489.87	33,327,703.10	-3.35
Retail Alcoholic Beverage	801,767.38	204,320.02	-74.52
Minerals, Oil, and Gas			
Hazardous Liquid Pipeline Fee*	0.00	40,228.83	
Pipeline Safety Inspection Fee	479,322.95	458,977.52	-4.24
Surface Mining and Reclamation Fee	194,767.92	230,674.64	18.44
Natural Resources Taxes			
General Severance	442,228,823.24	466,336,390.65	5.45
Reforestation Severance	118,522.57	66,113.38	-44.22
Occupational License Tax	80,039.80	11,304.22	-85.88
Petroleum Products Taxes			
Gasoline	302,873,074.99	309,069,639.77	2.05
Inspection Fee (Gasoline)	946,266.41	839,193.16	-11.32
Special Fuels	54,526,957.64	56,889,197.71	4.33
Public Utilities Taxes			
Inspection and Supervision Fee	4,298,801.03	3,043,236.46	-29.21
Natural Gas Franchise	9,205,251.31	9,449,828.52	2.66
Transportation and Communication	23,266,512.97	25,706,183.09	10.49
Sales Tax	1,058,215,255.39	1,161,500,021.10	9.76
Soft Drink Tax	10,885,061.31	10,095,875.59	-7.25
Soft Drink Permit Fee**	-6,173.17	0.00	
Tobacco Tax	78,778,718.59	74,706,797.33	-5.17
Tobacco Permit Fee	7,661.30	6,709.12	-12.43
Unclaimed Property	12,870,688.44	9,347,019.80	-27.38
Total State Revenues	2,973,331,811.70	3,253,330,052.78	9.42
Other Taxes			
Beer, Parishes and Municipalities	5,206,007.38	5,210,610.18	0.09
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	11,858,001.24	12,581,687.54	6.10
New Orleans Exhibition Hall Authority	5,153,524.05	5,478,275.66	6.30
New Orleans Exhibition Hall Authority Tax***	0.00	1,199,098.15	
Total Other Taxes	22,217,532.67	24,469,671.53	10.14
Grand Total	$2,995,549,344.37	$3,277,799,724.31	9.42

* Effective September 1, 1987.
** Repealed effective January 1, 1986.
*** Effective April 1, 1988.

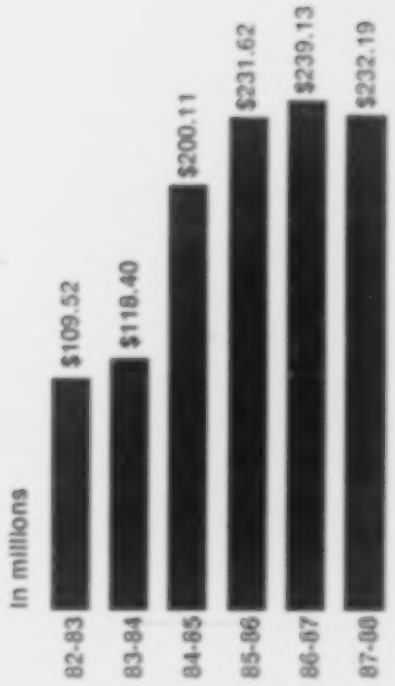
Summary of Major Revenue Sources



Operating Expenses

Category	*1987-88*
Salaries and Related Benefits	$24,501,058.19
Travel	1,520,248.31
Operating Services	6,485,307.96
Operating Supplies	175,876.41
Professional Services	15,107.87
Interagency Transfers	77,583.46
Capital Outlay	211,497.28
Total Expenditures	$32,986,679.48
Cost per $100 of tax collected	$1.01

Corporation Franchise Tax



Corporation franchise tax collections dropped from $239.13 million to $232.19 in fiscal year 1987-88, a decline of 2.90 percent.

The corporation franchise tax, administered by the Income and Corporation Franchise Taxes Division, is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempted by statute.

The taxable base for Louisiana's corporate franchise tax is the total of the corporation's capital stock, surplus, undivided profits, and borrowed capital.

The corporation franchise tax rate is as follows:

- $1.50 per each $1000 of taxable base up to $300,000
- $3.00 per each $1000 of taxable base over $300,000

There is a $10 minimum of corporation franchise tax. Prior to July 1, 1984, the corporation franchise tax was $1.50 per each $1000 of taxable base.

Fiscal Year	*Amount Collected*	*% Change*
1987-88	$232,192,339.60	-2.90
1986-87	239,125,691.30	3.24
1985-86	231,618,168.85	15.74
1984-85	200,114,309.93	69.01
1983-84	118,402,976.32	8.11
1982-83	109,522,055.03	11.81

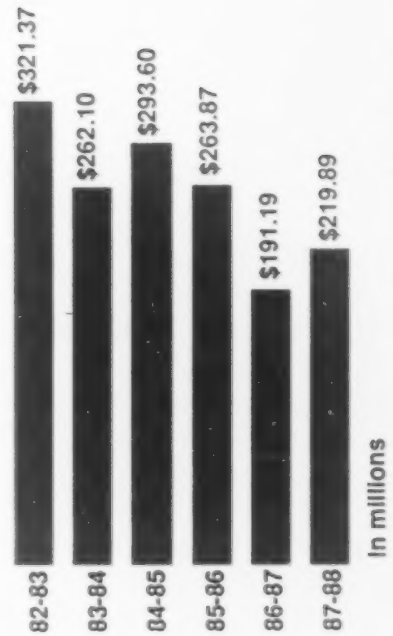
Corporation Income Tax

Louisiana's corporation income tax rose from $191.19 million to $219.89 million, an increase of 15.01 percent. The increase was the result of a general upward turn in the state's economy.

The corporation income tax is levied on net taxable income of domestic and foreign corporations. All corporations deriving income from Louisiana sources are liable for Louisiana corporation income tax, unless specifically exempt by statute.

The corporate income tax rates are as follows:

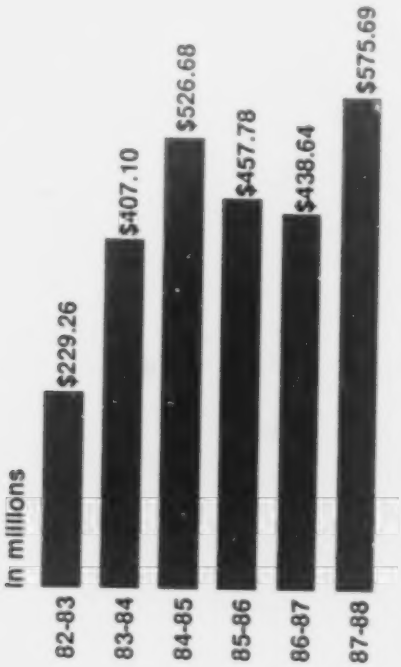
- 4 percent on the first $25,000 of net taxable income
- 5 percent on the next $25,000
- 6 percent on the next $50,000
- 7 percent on the next $100,000
- 8 percent on amounts over $200,000



Fiscal Year	Amount Collected	% Change
1987-88	$219,893,610.27	15.01
1986-87	191,188,972.36	– 27.54
1985-86	263,869,023.76	– 10.13
1984-85	293,597,811.45	12.02
1983-84	262,099,721.46	– 18.44
1982-83	321,372,015.01	10.08

Individual Income Tax

Individual income tax collections rose from $438.64 million to $575.69 million, an increase of 31.24 percent. The large increase can be attributed to federal tax reform. The disallowance of sales tax deductions and the limitation of consumer interest deductions on the federal return resulted in higher income reported to the state. Lower federal tax rates resulted in lower federal income tax deductions on the state return. The combined effect was higher state individual income tax collections.



The dramatic 77.57 percent increase in fiscal year 1983-84 reflected the change in the income tax law enacted by the legislature in the 1983 Second Extraordinary Session.

Louisiana individual income tax is based on federal tax laws for simplification, although Louisiana's tax is not a true "piggyback" system. The starting point for the computation of the tax is federal adjusted gross income, less federal excess itemized deductions. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana income tax rates are:

A taxpayer filing single, as married filing separately, or as head of household:

- 2 percent of the first $10,000 of taxable income;
- 4 percent of the next $40,000;
- 6 percent of taxable income over $50,000

A qualified widow(er) or married persons filing jointly:

- 2 percent of the first $20,000 of taxable income
- 4 percent of the next $80,000
- 6 percent of taxable income over $100,000

Fiscal Year	Amount Collected	% Change
1987-88	$575,693,241.95	31.24
1986-87	438,642,838.26	– 4.18
1985-86	457,779,044.46	– 13.08
1984-85	526,683,982.79	29.37
1983-84	407,101,052.21	77.57
1982-83	229,261,077.87	4.15

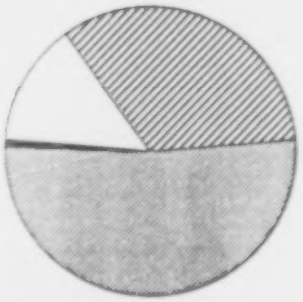
Individual Income Tax Returns

by Filing Status and Tax Brackets 1987 Tax Year

Individual Income Tax Returns by Filing Status*

Filing Status	# Returns
Single	455,135
Married Filing Jointly	705,214
Married Filing Separately	13,899
Head of Household and Qualifying Widow(er)	181,553
Total Returns Filed	1,355,801

*As of September 30, 1988



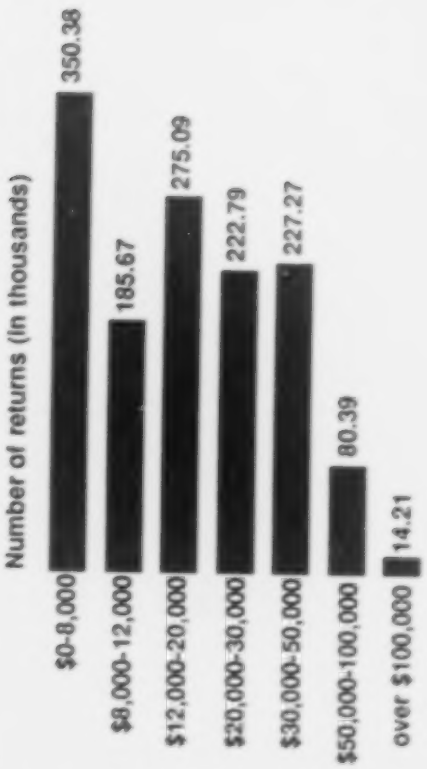
Single – 33.57%
Married Filing Jointly – 52.01%
Married Filing Separately – 1.03%
Head of Household and Qualifying Widow(er) – 13.39%

Louisiana Income Tax After Credits as of September 30, 1988

Brackets of Louisiana Income Tax After Credits	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
0- .99	344,393	0
1- 9.99	30,418	154,177
10- 19.99	29,383	422,956
20- 39.99	54,346	1,553,077
40- 59.99	51,251	2,471,500
60- 99.99	92,731	7,167,583
100- 199.99	157,694	22,443,179
200- 299.99	97,007	23,494,240
300- 399.99	81,091	27,724,027
400- 599.99	130,386	63,407,168
600- 999.99	166,531	127,409,924
1,000-1,599.99	85,519	103,153,164
1,600-2,199.99	17,416	31,481,539
2,200-3,999.99	10,807	29,956,067
4,000-5,999.99	2,779	13,357,456
6,000-9,999.99	2,132	16,071,849
10,000 and over	1,917	41,856,016
Total	1,355,801	$512,123,922

Individual Income Tax Returns

by Income Brackets and Zip Code Areas 1987 Tax Year



Federal Adjusted Gross Income by Income Brackets*

Federal Adjusted Gross Income Bracket	Total Federal Adjusted Gross Income (Line 5)	Number of Returns Filed
Less than 0	-331,497	7
0	0	19,301
0- 6,000	770,572,323	236,980
6,000- 8,000	658,031,897	94,089
8,000- 10,000	840,189,024	93,281
10,000- 12,000	1,014,226,372	92,387
12,000- 15,000	1,583,154,535	117,654
15,000- 20,000	2,739,368,200	157,437
20,000- 25,000	2,775,044,831	123,918
25,000- 30,000	2,710,372,976	98,875
30,000- 40,000	5,006,539,528	144,579
40,000- 50,000	3,678,334,251	82,688
50,000- 70,000	3,561,023,972	61,872
70,000- 100,000	1,504,570,565	18,522
100,000- 150,000	901,635,404	7,508
150,000- 250,000	754,137,954	3,988
250,000- 500,000	665,138,404	1,988
500,000-1,000,000	367,364,479	557
over 1,000,000	310,068,837	170
Total	$29,839,442,055	1,355,801

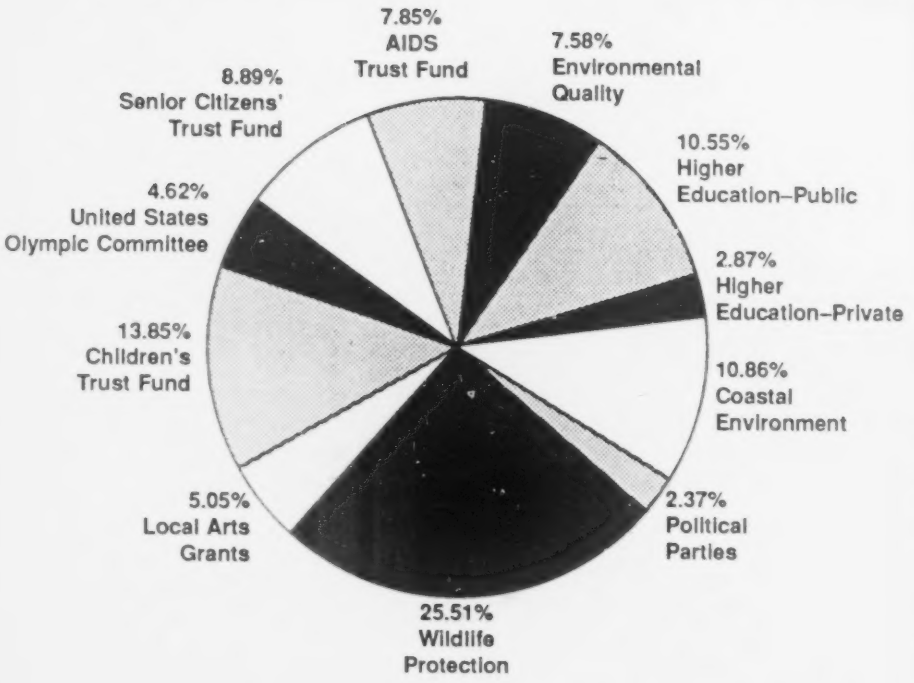
*As of September 30, 1988

Adjusted Louisiana Tax by Zip Code Area as of September 30, 1988

Zip Code Area		Number of Returns Filed	Total Federal Adjusted Gross Income (Line 5)	Average Federal Adjusted Gross Income	Total Adjusted LA Tax (Line 10)	Average Adjusted LA Tax
700	Metairie, Kenner, Westwego, Harvey, Marrero, Lutcher	207,453	$4,810,007,029	$23,186	$85,746,711	$413
701	New Orleans	169,186	3,808,365,576	22,510	71,084,178	420
703	Thibodaux, Houma, Raceland, Morgan City	78,665	1,580,445,054	20,090	25,430,542	323
704	Hammond, Slidell, Bogalusa, Mandeville, Covington	80,452	1,819,045,541	22,610	30,406,439	378
705	Lafayette, Opelousas, Jennings, Crowley	161,034	3,350,805,470	20,808	55,484,912	345
706	Lake Charles, Cameron, Westlake, Sulphur, DeRidder	69,746	1,591,826,190	22,823	27,541,492	395
707	Baker, Zachary, Denham Springs, Plaquemine, Gonzales	82,127	1,778,988,857	21,661	29,017,166	353
708	Baton Rouge	105,201	2,645,451,661	25,146	50,394,388	479
710	Mansfield, Coushatta	48,736	994,056,556	20,397	15,141,368	311
711	Shreveport, Bossier City	89,866	2,158,635,915	24,020	39,597,499	441
712	Monroe, Ruston, Winnsboro	87,136	1,854,475,810	21,283	30,490,923	350
713	Alexandria, Bunkie, Ferriday, Vidalia	57,055	1,142,781,623	20,029	17,999,314	315
714	Zwolle, Leesville, Many, Fort Polk, Natchez	42,818	810,214,963	18,922	11,998,299	280
	Out-of-State	76,326	84,341,810	19,578	21,790,691	285
Total		1,355,801	$29,839,442,055	$22,009	$512,123,922	$378

Individual Income Tax Refund Checkoffs

1987 Tax Year

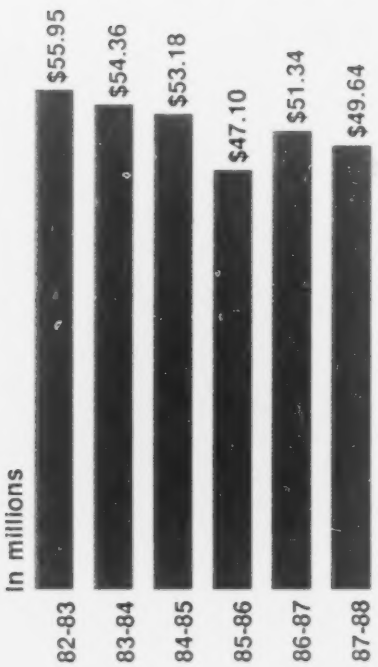


*Louisiana Refund Checkoffs** as of September 30, 1988

Donation	Number of Taxpayers Contributing	Total Amount Donated	% of Total Donations	Average Donation
Wildlife Protection	1,756	$16,004	25.51	$9.11
Local Arts Grants	494	3,168	5.05	6.41
Louisiana Children's Trust Fund	1,031	8,691	13.85	8.43
United States Olympic Committee	590	2,897	4.62	4.91
Louisiana Senior Citizens' Trust Fund	929	5,576	8.89	6.00
Louisiana AIDS Trust Fund	738	4,925	7.85	6.67
Louisiana Environmental Quality	782	4,755	7.58	6.08
Louisiana Higher Education—Public	829	6,619	10.55	7.98
Louisiana Higher Education—Private	275	1,800	2.87	6.55
Coastal Environment	940	6,812	10.86	7.25
Political Party—Democrat	163	840	1.34	5.15
Political Party—Republican	112	650	1.03	5.80
Total	8,639	$62,737	100.00	$7.26

*Act 5 of the 1988 Extraordinary Session of the Louisiana Legislature repealed all provisions relating to checkoff donations, effective beginning tax year 1988.

Liquors—Alcoholic Beverage Tax



The Excise Taxes Division administers the alcoholic beverage tax which is levied on beer, liquor, and wine. Alcoholic beverage tax collections declined from $51.34 million to $49.64 million, a drop of 3.30 percent.

Alcoholic beverage tax rates are: liquor–66 cents per liter; sparkling wine–42 cents per liter; still wine (alcoholic content not over 14%)–3 cents per liter; still wine (alcoholic content over 14%, but not over 24%)–6 cents per liter.

Louisiana levies a tax on beer of $10 per 31-gallon barrel. The tax imposed by other states ranges from a low of 62 cents in Wyoming to a high of $26.35 in Hawaii. The average tax per 31-gallon barrel of beer is $6.55.

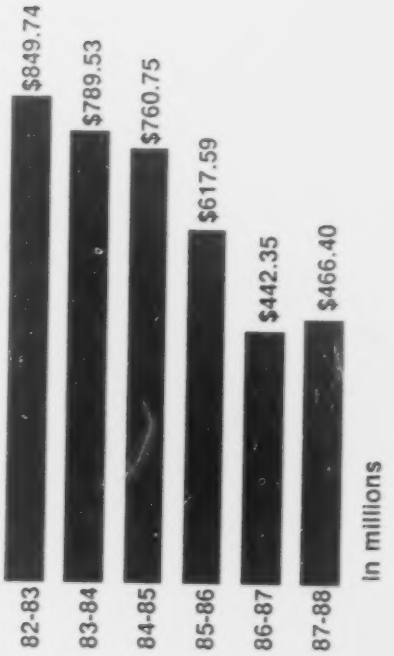
Fiscal Year	*Low Alcoholic Content (Beer)*	*High Alcoholic Content (Liquor and Wine)*	*Total*	*% Change*
1987-88	$33,327,703.10	$16,315,795.31	$49,643,498.41	-3.30
1986-87	34,483,489.87	16,852,337.55	51,335,827.42	8.99
1985-86	28,505,625.13	18,594,772.13	47,100,397.26	-11.44
1984-85	33,406,360.61	19,775,989.02	53,182,349.63	-2.17
1983-84	34,280,564.38	20,078,689.57	54,359,253.95	-2.84
1982-83	34,604,233.26	21,345,530.93	55,949,764.19	-1.75

Natural Resources Taxes

Natural resources tax, commonly known as general severance tax, is collected on all natural resources severed from Louisiana soil and water. Most notable of these are oil and gas.

At one time severance tax was the leading revenue producer for the state; however, these revenues have declined dramatically in recent years because of the drop in the price of oil.

The tax rates for the various natural resources did not change during fiscal year 1987-88.



Fiscal Year	Amount Collected	% Change
1987-88	$466,402,504.03	5.44
1986-87	442,347,345.81	– 28.37
1985-86	617,586,116.97	– 18.82
1984-85	760,752,753.29	– 3.65
1983-84	789,531,341.36	– 7.09
1982-83	849,737,667.11	– 13.33

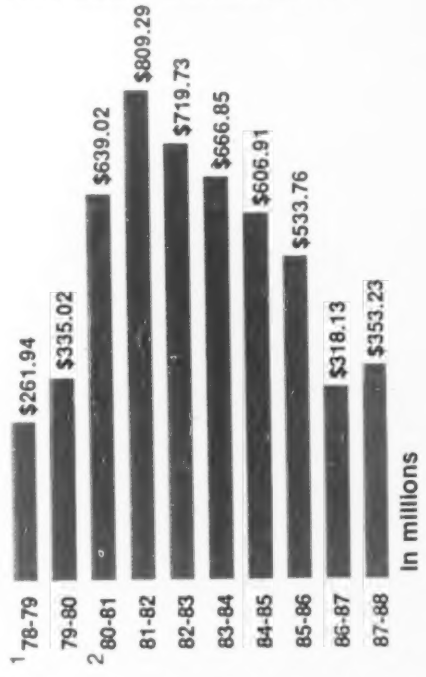
Natural Resources

Production and Net Cash Collections

Oil/Condensate Production and Net Cash Collections

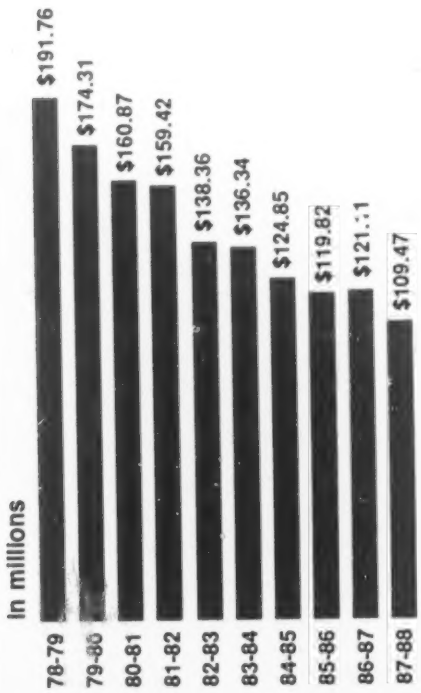
Fiscal Year	Amount Collected	Production (in barrels)
1987-88	$353,230,683.07	163,294,999.15
1986-87	318,128,137.29	184,110,908.74
1985-86	533,761,390.59	186,743,286.43
1984-85	606,909,815.97	181,208,017.89
1983-84	666,845,430.85	189,662,280.13
1982-83	719,725,489.89	186,883,693.33
1981-82	809,285,811.93	197,968,513.76
1980-81	639,024,418.95	209,963,775.50
1979-80	335,017,133.47	209,158,801.43
1978-79	261,942,795.10	242,412,166.36
1977-78	259,613,666.82	269,112,519.36
1976-77	269,874,158.46	295,457,801.18
1975-76	275,928,253.21	326,217,542.62
1974-75	282,483,486.72	364,522,502.89
1973-74	186,060,926.59	440,660,860.75

(Does not include accrued revenues.)



[1] June 1979 the gradual decontrol of oil initiated
[2] January 1981 the total decontrol of oil attained

Natural Gas Production and Net Cash Collections



Fiscal Year	Amount Collected	Production (in MCFs)
1987-88	$109,472,525.59	1,614,708,102.00
1986-87	121,108,439.98	1,771,191,806.00
1985-86	119,819,142.98	1,740,016,533.00
1984-85	124,847,347.91	1,840,044,177.39
1983-84	136,337,169.62	1,989,605,857.00
1982-83	138,363,571.89	1,975,467,139.00
1981-82	159,424,740.93	2,290,214,109.00
1980-81	160,872,591.05	2,363,366,389.00
1979-80	174,308,230.58	2,558,384,379.00
1978-79	191,764,975.60	2,798,454,541.00
1977-78	202,031,301.80	2,926,564,328.00
1976-77	210,372,381.15	3,066,449,864.00
1975-76	225,791,583.52	3,321,032,842.00
1974-75	250,940,363.57	3,730,912,260.00
1973-74	192,213,660.23	4,238,244,668.00

(Does not include accrued revenues.)

Natural Resources

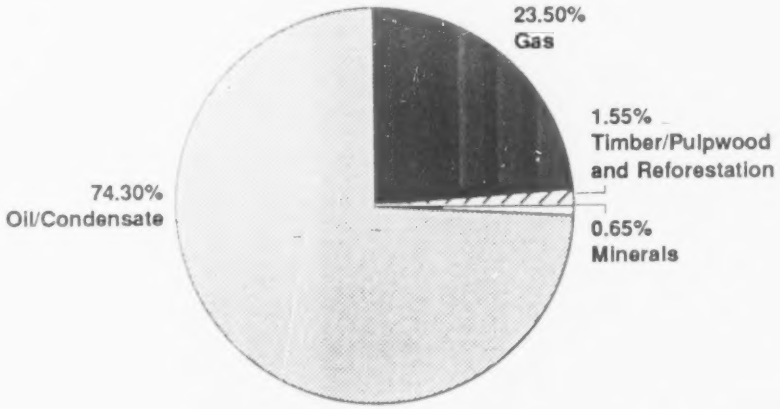
Collections by Resource

This fiscal year marks the first time in six years that natural resources tax collections have increased.

An average increase of $2 per barrel in the price of oil over the previous year resulted in a 9.41 percent increase in the oil/condensate severance tax collections.

The 5.07 percent decrease in the gas severance tax collections was the result of a decrease in production and the exemption of gas under the Louisiana Economic Acceleration Program (LEAP).

The 44.22 percent decrease in the reforestation tax was the result of a 47 percent decrease in pine log production and a 64 percent decrease in pine pulpwood production.



Resource	*1986-87*	*1987-88*	*% Change*
Oil/Condensate	$316,746,562.35	$346,550,765.04	9.41
Gas	115,462,917.86	109,608,742.93	-5.07
Timber/Pulpwood	7,173,772.41	7,147,642.13	-0.36
Minerals	2,845,570.62	3,029,240.55	6.45
Reforestation	118,522.57	66,113.38	-44.22
Total	$442,347,345.81	$466,402,504.03	5.44

Natural Resources

Net Cash Collections by Parish

Parish	Total tax collected	Tax collected on all timber products	Tax collected on all other products	Oil tax	Gas tax	LPG tax	Sulphur tax	Timber tax
Acadia	21,021,803.80	27,705.85	20,994,097.95	17,938,485.42	3,056,612.53	0.00	0.00	19,592.08
Allen	2,081,564.05	267,939.71	1,813,624.34	1,562,075.58	245,682.01	0.00	0.00	142,174.44
Ascension	1,457,869.59	6,630.99	1,451,238.60	1,383,606.05	65,957.36	0.00	0.00	920.11
Assumption	2,395,297.52	502.75	2,394,794.77	1,355,299.03	1,003,057.99	0.00	0.00	224.75
Avoyelles	800,015.18	26,478.59	773,536.59	768,584.24	3,026.46	0.00	0.00	21,008.20
Beauregard	3,385,853.16	399,186.53	2,986,666.63	2,640,069.27	318,037.63	0.00	0.00	122,733.69
Bienville	2,842,825.07	380,786.95	2,462,038.12	382,865.84	2,073,604.43	0.00	0.00	193,212.87
Bossier	2,883,324.89	202,543.10	2,680,781.79	1,795,209.40	854,156.36	0.00	0.00	134,581.63
Caddo	4,944,821.14	100,585.92	4,844,035.22	3,713,492.34	1,054,199.76	0.00	0.00	56,310.77
Calcasieu	7,776,736.65	109,155.90	7,667,580.75	6,366,257.39	1,277,627.61	0.00	0.00	26,312.51
Caldwell	1,031,689.66	147,063.20	884,626.46	-325.73	884,586.42	0.00	0.00	90,460.69
Cameron	25,967,510.83	0.00	25,967,510.83	19,717,535.76	6,248,145.37	0.00	0.00	0.00
Catahoula	2,072,826.20	47,069.89	2,025,756.31	2,020,002.20	179.28	0.00	0.00	32,305.04
Claiborne	9,926,436.33	252,707.80	9,673,728.53	7,653,988.59	2,017,521.57	0.00	0.00	147,493.22
Concordia	4,039,980.62	8,339.99	4,031,640.63	3,981,215.06	50,425.57	0.00	0.00	5,241.56
De Soto	2,049,948.36	266,368.17	1,783,580.19	335,016.87	1,448,225.09	0.00	0.00	148,396.38
East Baton Rouge	16,398,533.71	20,437.85	16,378,095.86	13,341,397.54	3,015,380.14	0.00	0.00	13,590.27
East Carroll	17,680.40	13,848.93	3,831.47	3,831.47	0.00	0.00	0.00	11,533.76
East Feliciana	167,428.69	103,190.17	64,238.52	11,157.79	588.42	0.00	0.00	73,737.09
Evangeline	3,601,128.04	82,156.25	3,518,971.79	3,042,479.38	471,875.59	0.00	0.00	53,218.61
Franklin	218,531.67	8,467.51	210,064.16	198,512.14	11,552.02	0.00	0.00	5,446.68
Grant	284,297.77	210,322.61	73,975.16	58,737.51	14,134.35	0.00	0.00	127,979.48
Iberia	18,977,708.12	0.00	18,977,708.12	11,090,993.44	7,696,441.46	0.00	0.00	0.00
Iberville	8,282,101.68	10,309.74	8,271,791.94	7,973,961.30	294,466.98	0.00	0.00	9,675.58
Jackson	1,750,171.51	225,692.34	1,524,479.17	539,815.64	983,459.25	0.00	0.00	149,273.39
Jefferson	12,104,032.72	0.00	12,104,032.72	9,940,028.13	1,670,241.73	0.00	424,868.81	0.00
Jefferson Davis	8,697,022.46	34,078.90	8,662,943.56	6,358,293.98	2,296,783.79	0.00	0.00	20,079.34
Lafayette	5,959,983.66	0.00	5,959,983.66	4,107,063.63	1,847,715.07	0.00	0.00	0.00
Lafourche	31,638,968.69	1,068.34	31,637,900.35	27,079,751.59	4,555,064.75	0.00	0.00	1,068.34
La Salle	9,308,603.37	348,677.39	8,959,925.98	8,841,631.38	97,731.75	0.00	0.00	197,037.90
Lincoln	4,002,372.77	144,051.66	3,858,321.11	933,561.16	2,923,560.45	0.00	0.00	48,316.07
Livingston	8,999,704.80	187,178.90	8,812,525.90	8,577,429.45	215,079.64	0.00	0.00	114,118.24
Madison	6,062.32	21,339.26	-15,276.94	-20,686.31	5,409.37	0.00	0.00	14,334.64
Morehouse	170,976.67	120,602.64	50,374.03	2,795.88	47,578.15	0.00	0.00	99,326.01
Natchitoches	4,647,727.21	399,058.20	4,248,669.01	918,695.06	3,324,167.10	0.00	0.00	215,092.04
Orleans	140,464.14	1.67	140,462.47	4,492.50	130,074.80	0.00	0.00	1.67
Ouachita	1,455,536.23	89,650.22	1,365,886.01	424,118.91	913,446.16	0.00	0.00	34,781.18
Plaquemines	87,942,834.20	0.00	87,942,634.20	77,343,527.50	9,687,125.92	0.00	911,874.45	0.00
Point Coupee	7,404,008.99	13,189.11	7,390,817.88	3,680,543.81	3,710,274.07	0.00	0.00	11,490.17
Rapides	818,551.81	289,269.84	529,281.97	466,465.90	2,930.03	0.00	0.00	128,604.97
Red River	605,917.51	103,794.43	502,123.08	67,447.82	415,798.25	0.00	0.00	56,163.78
Richland	1,614,167.82	5,018.27	1,609,149.55	1,485,295.81	123,853.74	0.00	0.00	4,266.01
Sabine	989,415.00	443,908.22	525,506.78	229,848.23	295,327.51	0.00	0.00	258,715.57
St Bernard	12,010,803.14	28.61	12,010,774.53	10,177,340.51	1,814,870.09	0.00	0.00	28.61
St Charles	11,372,912.68	0.00	11,372,912.68	10,059,980.52	1,213,701.95	0.00	0.00	0.00
St Helena	2,052,840.60	120,426.03	1,932,414.57	1,793,732.43	3,686.91	0.00	0.00	55,952.89
St James	980,495.37	1,902.42	978,592.95	610,247.70	366,025.98	0.00	0.00	1,611.16
St John the Baptist	388,889.38	0.00	388,889.38	305,890.18	77,924.44	0.00	0.00	0.00
St Landry	6,937,405.50	26,328.75	6,911,076.75	6,114,999.33	798,077.42	0.00	0.00	22,356.26
St Martin	14,389,822.55	177.78	14,389,444.77	12,708,243.83	1,680,583.98	0.00	0.00	34.89
St Mary	21,637,530.32	150.93	21,637,379.39	11,856,342.41	9,577,338.97	0.00	0.00	150.93
St Tammany	465,833.41	181,207.26	284,426.15	11,792.01	19,752.66	0.00	0.00	91,880.91
Tangiphoa	243,034.37	201,563.04	41,471.33	34,428.87	319.65	0.00	0.00	124,875.51
Tensas	787,644.29	22,543.61	765,100.68	655,686.87	109,429.35	0.00	0.00	14,377.47
Terrebonne	29,401,816.63	1,770.14	29,400,046.49	19,268,107.44	10,131,939.05	0.00	0.00	1,770.14
Union	2,065,901.37	299,908.49	1,765,992.88	1,207,985.20	557,440.32	0.00	0.00	176,703.63
Vermilion	30,276,446.70	0.00	30,276,446.70	15,621,916.54	14,653,660.58	0.00	0.00	0.00
Vernon	544,886.53	491,887.74	52,998.79	20,782.94	0.00	0.00	0.00	213,454.48
Washington	410,289.66	130,812.70	279,476.96	234.28	219,169.98	0.00	0.00	65,761.79
Webster	5,983,006.54	148,019.51	5,834,987.03	3,384,787.72	2,371,047.92	0.00	0.00	97,111.43
West Baton Rouge	877,061.61	8,107.34	868,954.27	537,093.90	331,860.37	0.00	0.00	6,132.57
West Carroll	66,007.75	634.31	65,373.44	0.00	65,373.44	0.00	0.00	272.14
West Feliciana	208,272.30	30,604.99	175,667.31	123,756.97	29,090.20	0.00	0.00	19,552.70
Winn	909,639.87	356,646.41	552,993.46	432,805.49	114,116.40	0.00	0.00	231,233.38
State Totals	$472,870,173.56	$7,141,097.85	$465,729,075.71	$353,230,683.07	$109,472,525.59	$0.00	$1,336,743.26	$3,912,079.62

(Does not include accrued revenues.)

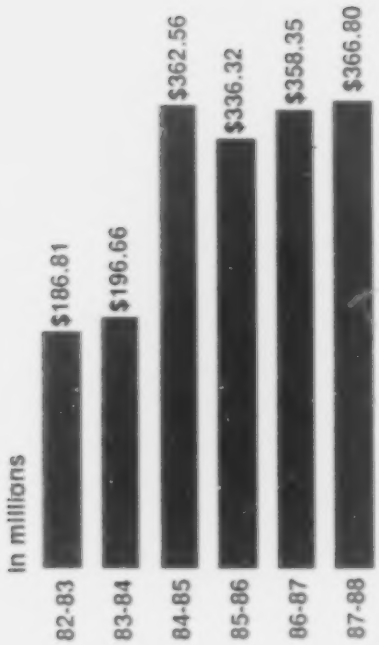
Natural Resources

Net Cash Collections by Parish

Pulpwood tax	Shell tax	Gravel tax	Sand tax	Salt tax	Salt brine tax	Stone tax	Lignite tax	Reforestation Timber tax	Reforestation Pulpwood tax
8,113.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95,630.61	0.00	722.98	15,143.77	0.00	0.00	0.00	0.00	21,279.42	8,855.24
5,710.88	0.00	0.00	0.00	0.00	1,675.19	0.00	0.00	0.00	0.00
278.00	0.00	19.17	0.00	0.00	36,418.58	0.00	0.00	0.00	0.00
5,470.39	0.00	591.03	1,334.86	0.00	0.00	0.00	0.00	0.00	0.00
273,004.90	0.00	26,142.85	2,416.88	0.00	0.00	0.00	0.00	1,309.80	2,138.14
187,574.08	0.00	4,458.99	0.00	0.00	0.00	1,108.86	0.00	0.00	0.00
67,961.47	0.00	27,199.80	4,216.23	0.00	0.00	0.00	0.00	0.00	0.00
44,275.15	0.00	291.60	76,051.52	0.00	0.00	0.00	0.00	0.00	0.00
53,227.27	0.00	0.00	14,409.44	0.00	9,286.31	0.00	0.00	13,317.29	16,298.83
56,602.51	0.00	365.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	1,829.70	0.00	0.00	0.00	0.00
14,764.85	0.00	3,983.68	1,591.15	0.00	0.00	0.00	0.00	0.00	0.00
105,214.58	0.00	2,218.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,098.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117,971.79	0.00	338.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6,847.58	0.00	3,988.01	17,330.17	0.00	0.00	0.00	0.00	0.00	0.00
2,315.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29,453.08	0.00	21,195.21	31,297.10	0.00	0.00	0.00	0.00	0.00	0.00
28,937.64	0.00	1,806.68	3,010.14	0.00	0.00	0.00	0.00	0.00	0.00
3,020.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82,343.13	0.00	1,101.84	1.46	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	190,180.22	93.00	0.00	0.00	0.00	0.00
634.16	0.00	1,286.91	108.47	0.00	1,968.28	0.00	0.00	0.00	0.00
76,418.95	0.00	349.52	0.00	854.76	0.00	0.00	0.00	0.00	0.00
0.00	6,321.37	0.00	60,998.27	0.00	1,574.41	0.00	0.00	0.00	0.00
13,999.56	0.00	62.23	7,803.56	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,204.96	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,084.01	0.00	0.00	0.00	0.00	0.00	0.00
151,639.49	615.24	17,067.61	2,880.00	0.00	0.00	0.00	0.00	0.00	0.00
95,735.59	0.00	1,199.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73,060.66	0.00	11,320.26	8,696.55	0.00	0.00	0.00	0.00	0.00	0.00
7,004.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21,276.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
183,966.16	0.00	5,806.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	5,895.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54,869.04	0.00	14,119.01	14,201.93	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	106.33	0.00	0.00	0.00	0.00
1,698.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160,243.84	0.00	32,662.17	27,223.87	0.00	0.00	0.00	0.00	286.92	134.11
47,630.65	0.00	8,869.21	10,007.80	0.00	0.00	0.00	0.00	0.00	0.00
752.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185,192.65	0.00	56.60	35.79	0.00	0.00	238.85	0.00	0.00	0.00
0.00	0.00	0.00	18,563.93	0.00	0.00	0.00	0.00	0.00	0.00
0.00	12,764.94	0.00	86,485.25	0.00	0.00	0.00	0.00	0.00	0.00
64,473.14	0.00	92,403.55	42,591.68	0.00	0.00	0.00	0.00	0.00	0.00
291.26	0.00	0.00	0.00	0.00	2,319.27	0.00	0.00	0.00	0.00
0.00	5,074.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,972.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142.89	0.00	175.89	2,204.03	9,227.04	0.00	0.00	0.00	0.00	0.00
0.00	112,564.81	0.00	770.04	90,363.16	0.00	0.00	0.00	0.00	0.00
89,326.35	140,104.05	36,382.18	76,395.25	0.00	0.00	0.00	0.00	0.00	0.00
76,687.53	177.28	5,231.97	1,313.58	0.00	0.00	0.00	0.00	0.00	0.00
8,166.14	0.00	0.00	4.46	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123,204.86	0.00	567.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	869.58	0.00	0.00	0.00	0.00	0.00	0.00
277,902.95	0.00	19,118.44	13,097.41	0.00	0.00	0.00	0.00	0.00	530.31
65,050.91	0.00	53,793.70	6,279.02	0.00	0.00	0.00	0.00	0.00	0.00
50,908.08	0.00	27,707.55	51,443.84	0.00	0.00	0.00	0.00	0.00	0.00
1,974.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
382.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11,052.29	0.00	7,784.19	15,035.95	0.00	0.00	0.00	0.00	0.00	0.00
125,413.03	0.00	0.00	0.00	0.00	0.00	6,071.57	0.00	0.00	0.00
$3,164,868.17	$283,517.62	$430,188.91	$622,101.93	$290,625.18	$55,271.07	$7,419.08	$0.00	$36,193.43	$27,956.83

(Does not include accrued revenues.)

Petroleum Products Taxes



Fiscal Year	Gasoline Tax	% Change
1987-88	$309,069,639.77	2.05
1986-87	302,873,074.99	7.87
1985-86	280,767,533.41	-8.34
1984-85	306,299,666.19	84.56
1983-84	165,960,768.40	3.78
1982-83	159,922,639.24	-3.14

Fiscal Year	Special Fuels	% Change
1987-88	$56,889,197.71	4.33
1986-87	54,526,957.64	-0.54
1985-86	54,820,491.55	-1.19
1984-85	55,479,056.58	85.74
1983-84	29,868,906.59	14.35
1982-83	26,120,367.92	2.81

Fiscal Year	Inspection Fee	% Change
1987-88	$839,193.16	-11.32
1986-87	946,266.41	29.43
1985-86	731,075.84	-6.89
1984-85	785,144.57	-5.65
1983-84	832,177.02	8.63
1982-83	766,056.49	-3.77

Fiscal Year	Total Collected	% Change
1987-88	$366,798,030.64	2.36
1986-87	358,346,299.04	6.55
1985-86	336,319,100.80	-7.24
1984-85	362,563,867.34	84.36
1983-84	196,661,852.01	5.27
1982-83	186,809,063.65	-2.36

Petroleum Products Taxes

The State of Louisiana levies a tax on the sale of petroleum products used to propel vehicles on Louisiana roads. Administered by the Excise Tax Division, the petroleum products taxes and inspection fee totaled $366.80 million in fiscal year 1987-88, an increase of 2.36 percent from the $358.35 million collected the previous year.

Motor fuels are taxed at the rate of 16 cents per gallon. Other states' motor fuel tax rates vary from a low of 4 cents per gallon imposed by Florida to a high of 20.9 cents per gallon imposed by Wisconsin. The national average is 14.86 cents per gallon.

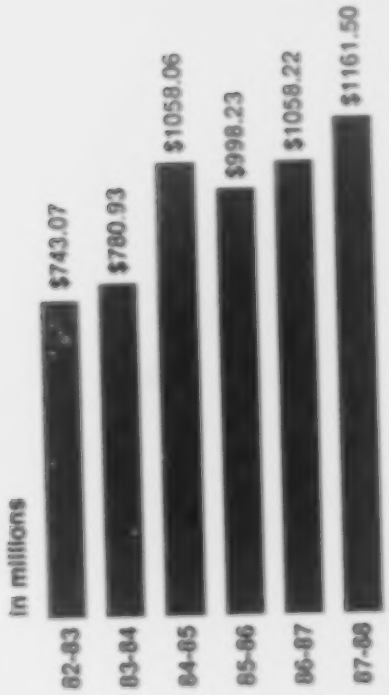
The 84.36 percent increase in fiscal year 1984-85 reflected the increase in the tax rate from 8 to 16 cents per gallon, which was effective July 1, 1984.

Motor Fuel Consumption

	1986-87	1987-88	% Change
Gross Gallons Taxed:			
Gasoline	1,740,988,343	1,883,535,471	8.19
Highway Diesel	347,317,941	363,542,069	4.67
Highway LPG	4,458,472	116,115	– 97.40
Gasohol	261,275,164	136,743,921	– 47.66
Total	2,354,039,920	2,383,937,576	1.27
Gallons Refunded	113,486,210	108,239,026	– 4.62
Net Gallons Taxed:			
Gasoline	1,627,502,133	1,782,106,244	9.50
Highway Diesel	347,317,941	356,732,270	2.71
Highway LPG	4,458,472	116,115	– 97.40
Gasohol	261,275,164	136,743,921	– 47.66
Total	2,240,553,710	2,275,698,550	1.57

Sales Tax

Sales tax accounted for 35.44 percent of the total collections in fiscal year 1987-88. For the fourth year sales tax was the largest single source of tax revenue. Prior to fiscal year 1984-85, natural resources tax collections ranked highest, but sales tax took over the number one position due to the decline in the price of oil and the increase in the sales tax rate from three to four percent.



The state imposes a four percent sales tax on: retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services. Many cities and municipalities also impose an additional sales tax.

Legislation in fiscal year 1987-88 included the creation of the Louisiana Recovery District as a special taxing authority to assist in the reduction of the state deficit. The district is authorized to levy a sales and use tax not to exceed one percent. The combined rate of the Louisiana Recovery District tax and the state sales tax may not exceed four percent. Consequently, the 1988 Regular Session of the Louisiana Legislature reduced the state sales tax from four percent to three percent to allow the Louisiana Recovery District to levy a one percent sales and use tax.

Under House Concurrent Resolution 55 of the 1986 Regular Session of the Louisiana Legislature, all state sales tax exemptions were suspended from the one percent tax levied by Revised Statute 47:331 for the period July 1, 1986, through June 30, 1987. The one percent tax exemption suspension was extended through June 30, 1988, by Act 20 of the 1986 First Extraordinary Session of the Legislature. House Concurrent Resolu-

Fiscal Year	Amount Collected	% Change
1987-88	$1,161,500,021.10	9.76
1986-87	1,058,215,255.39	6.01
1985-86	998,234,556.66	– 5.65
1984-85	1,058,062,691.82	35.49
1983-84	780,929,243.85	5.10
1982-83	743,068,525.34	– 9.60

tion 163 of the 1988 Regular Session of the Louisiana Legislature extended the suspension through June 30, 1989.

Act 842 of the 1988 Regular Session of the Louisiana Legislature suspended certain sales tax exemptions from the two percent sales tax levied by Revised Statute 47:302 for the period August 1, 1988, through June 30, 1989.

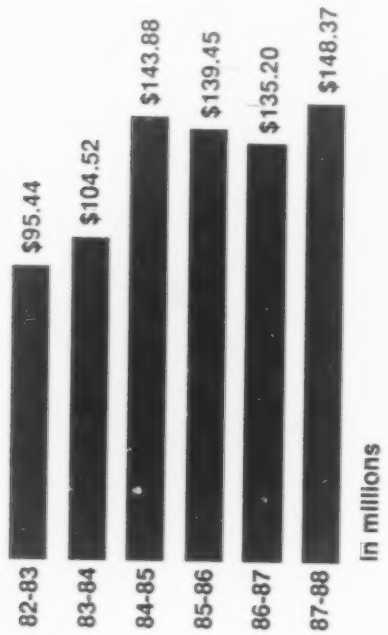
Sales tax collections for fiscal years 1985-86 and 1986-87 have been revised to reflect dedicated sales tax revenues not included in prior year reports. The dedicated sales tax funds are as follows: Louisiana Economic Diversification Marketing Fund–Culture, Recreation, and Tourism; Louisiana Economic Diversification Marketing Fund–Department of Economic Development; Greater New Orleans Tourist and Convention Commission Fund; Jefferson Parish Tourism Fund; and the New Orleans Exhibition Hall Authority Fund.

Sales Tax Collections

on Motor Vehicles

Motor vehicle sales taxes are collected by the Louisiana Department of Public Safety. The sales tax collections shown here were provided by that agency and are **not** included in the total collections reported by the Department of Revenue and Taxation.

The large increase in collections in fiscal year 1984-85 reflects the increase in the sales tax rate from three to four percent.



Fiscal Year	Amount Collected	% Change
1987-88	$148,371,370.74	9.74
1986-87	135,204,281.38	– 3.05
1985-86	139,450,780.68	– 3.08
1984-85	143,883,568.17	37.66
1983-84	104,517,666.10	9.51
1982-83	95,442,276.80	– 9.04

Sales Tax Net Cash Collections

by Commodity Groups

	1986-87	1987-88
Food Group		
Grocery Stores	57,598,254.14	58,346,117.15
Fruit Stores and Vegetable Markets	1,567,032.21	1,706,871.34
Meat and Seafood Markets	5,621,245.87	5,887,323.34
Restaurants and Cafes	43,324,668.62	45,144,814.68
Saloons, Bars, Nightclubs, and Package Liquor	34,763,391.51	32,981,593.87
Dairy Products and Egg and Poultry Dealers	4,035,259.99	4,353,896.50
Bakeries	2,331,470.66	2,889,080.23
Chain Stores-Food Group	12,552,714.27	12,888,868.00
Foods Not Indexed by Name	22,776,445.92	23,995,397.27
Total Food Group	184,570,483.19	188,193,962.38
Apparel Group		
Men's and Boys' Clothing	4,003,130.55	3,930,070.49
Women's Clothing	9,216,472.42	9,306,553.02
Millinery and Accessory Specialty Stores	7,869,504.28	8,084,334.70
Shoe Stores	9,250,747.01	9,173,891.04
Salvage Clothing	99,144.37	91,130.65
Children's Clothing	901,008.78	910,038.54
Chain Stores-Apparel Group	882,459.24	1,134,283.95
Apparel Not Indexed by Name	10,810,320.67	10,531,918.61
Total Apparel Group	43,032,787.32	43,162,221.00
General Merchandise Group		
Department Stores-Dry Goods	56,259,905.45	66,622,169.98
Country and Farm Stores	77,133.57	126,772.91
Variety Stores	28,263,075.09	29,806,216.78
Drug Stores	21,030,950.34	23,119,834.29
Jewelry, Leather Goods, Sporting Goods Stores	14,876,284.08	15,201,484.08
Feed and Seed Stores	3,686,835.82	4,077,729.09
Hardware Stores	15,102,741.67	15,439,555.01
Farm Implement Dealers	6,667,418.41	7,189,008.81
Chain Stores-General Merchandise Group	26,391,937.73	27,566,398.87
General Merchandise Not Indexed by Name	21,087,756.74	30,378,413.02
Total General Merchandise Group	193,444,038.90	219,527,582.84
Automotive Group		
Motor Vehicle Dealers-New and Used Cars	13,168,039.34	14,010,632.73
Automotive Parts, Accessories, Tires, etc.	28,193,405.88	29,619,817.68
Service Stations	17,998,786.85	22,365,064.85
Garages and Repair Shops	13,143,142.68	13,625,159.99
Diesel Fuel and Fuel Oil	1,015,414.14	1,043,066.94
Marine Supplies	2,903,060.31	4,743,070.95
Motor Boats, Small Crafts, and Accessories	1,533,552.85	1,731,618.20
Aircraft, etc.	1,032,647.68	990,952.50
Chain Stores-Automotive Group	10,051,475.51	10,624,348.88
Automotive Not Indexed by Name	1,401,317.93	2,240,071.95
Total Automotive Group	90,440,843.17	100,993,804.67
Furniture, Home Furnishings, and Equipment Group		
Furniture Stores	9,160,826.83	9,250,327.77
Electrical and Gas Household Appliances	17,591,911.13	17,859,554.66
Liquefied Petroleum Gas (Butane) Dealers	11,565,289.14	12,881,902.40
Store and Office Furniture and Equipment	18,272,154.07	17,977,366.89
Hotel, Restaurant, and Institutional Supplies	3,015,564.44	2,199,669.47
Awnings, Venetian Blinds, Upholstery, etc.	3,831,044.34	4,384,529.59
Dental and Medical Supplies	8,385,020.14	10,016,694.03
Safes and Locks (Gun and Locksmith)	444,087.02	372,486.56
Chain Stores-Furniture Group	36,861.84	50,029.58
Furniture and Home Furnishings Not Indexed by Name	4,020,958.25	4,553,215.63
Total Furniture, Home Furnishings, and Equipment Group	76,323,717.20	79,545,776.58

Sales Tax Net Cash Collections

by Commodity Groups

	1986-87	1987-88
Lumber, Building, and Contractor Group		
Building and Construction Contractors	3,176,017.05	2,724,079.57
Lumber, Building Material, Paint, and Wallpaper Stores	39,979,700.89	39,382,053.73
Electrical, Elevators, Plumbing, and Heating Materials	35,169,746.65	35,148,698.70
Oil Well Equipment	18,417,373.98	30,595,602.06
Electrical and Plumbing Contractors	3,032,055.81	3,407,535.32
Painting, Paperhanging, and Decorating Contractors	250,198.72	277,514.62
Roofing and Sheet-Metal Contractors	581,034.91	672,030.37
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	14,728,142.36	19,461,128.06
Lumber, Building, and Contractors Not Indexed by Name	4,320,349.09	5,770,930.54
Total Lumber, Building, and Contractor Group	119,654,619.46	137,439,572.97
Miscellaneous Service Group		
Hotels, Rooming Houses, and Tourist Courts	16,571,994.16	17,391,676.96
Leasing or Renting Tangible Personal Property	32,642,406.71	37,006,011.22
Bowling Alleys and Billiard Halls	342,345.24	466,055.93
Laundries, Tailoring, etc.	4,935,165.79	4,874,792.75
Newspapers and Printing	11,058,946.49	12,503,836.87
Cotton Gins and Cotton Compresses	26,764.26	26,413.99
Warehouses and Storage Plants	480,577.72	493,259.89
Shoe Repair Shops and Shoeshine Parlors	228,518.02	292,927.39
Machine Shops, Foundries, and Welding	7,517,409.19	9,930,585.95
Miscellaneous Service Groups Not Indexed by Name	14,883,660.59	26,487,840.72
Total Miscellaneous Service Group	88,687,788.17	109,473,401.67
Manufacturing Group		
Beverage Bottlers	8,501,787.69	9,227,611.19
Sugar Refineries	100,713.14	204,453.72
Crude Petroleum, Natural Gas, and Production	5,644,365.72	12,381,858.80
Petroleum Refineries	11,909,108.85	6,746,497.54
Sawmills, Sash and Door Manufacturers	451,129.88	459,485.15
Sand and Gravel Quarries, Pits, and Dredges	2,392,088.71	2,953,933.98
Rice Mills	52,506.38	63,970.22
Cotton-Seed Oil Mills and Fertilizer Plants	91,252.09	157,955.70
Ice Manufacturers	340,767.28	333,534.67
Manufacturers Not Indexed by Name	80,764,197.83	108,766,327.80
Total Manufacturing Group	110,247,917.57	141,295,628.77
Utilities Group		
Railroads	(15,393.26)	113,197.46
Bus Lines, etc.	3,908.25	3,699.08
Pullman and Tank Car Companies	80,897.16	151,051.95
Trucking, Motor Freight Lines, etc.	63,736.53	68,906.22
Fire Protection Equipment	742,348.89	1,051,439.45
Pipelines	1,591,750.90	2,745,406.80
Gas, Light, Power, and Waterworks Companies	26,499,838.41	29,963,682.23
Telephone and Telegraph Companies	2,113,758.71	2,034,855.29
Utilities Not Indexed by Name	8,494,901.14	9,578,388.91
Total Utilities Group	39,575,746.73	45,710,627.39
Miscellaneous Group		
Book Stores and Stationery Shops	5,270,504.43	5,749,592.55
Itinerant Vendors	97,909.66	86,607.91
Piano, Musical Instruments, and Record Shops	3,620,009.44	3,714,510.72
Iron, Sheet Metal, etc.	616,753.81	685,338.22
Photo Studios, etc.	3,579,218.60	4,095,075.90
Cigar Stores and Newsstands	8,193,932.48	9,173,225.55
Florists and Nurseries	3,646,778.56	3,860,132.70
Funeral Parlors	2,026,711.26	2,114,704.22
Bait Stands, Fishing Baits, and Supplies	2,184,609.07	2,702,213.74
Miscellaneous Not Indexed by Name	61,501,211.91	38,314,749.43
Common Carriers	851,920.93	7,491,942.43
Total Miscellaneous Group	91,589,560.15	77,988,093.37
Grand Total	$1,037,567,501.86	$1,143,330,671.64

Sales Tax Net Cash Collections

by Parish

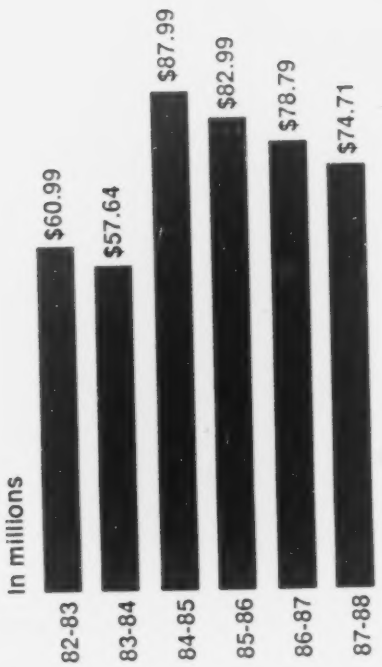
Parish	1986-87	1987-88
Acadia	5,215,499.79	5,063,847.13
Allen	1,051,732.88	1,335,855.51
Ascension	7,106,637.78	9,800,179.50
Assumption	953,244.32	906,915.15
Avoyelles	1,838,793.42	1,737,938.28
Beauregard	3,415,692.31	3,842,653.01
Bienville	642,801.38	650,376.30
Bossier	9,003,638.57	5,924,594.06
Caddo	56,216,167.79	60,659,849.34
Calcasieu	30,079,283.89	33,021,328.57
Caldwell	442,646.16	407,264.28
Cameron	686,568.45	523,569.83
Catahoula	807,357.26	863,466.07
Claiborne	1,158,963.89	1,206,803.46
Concordia	1,783,498.80	1,739,099.04
DeSoto	1,595,596.65	1,718,443.61
East Baton Rouge	94,878,113.54	95,301,761.06
East Carroll	812,276.51	659,961.62
East Feliciana	630,248.69	780,666.54
Evangeline	1,703,438.04	1,460,118.64
Franklin	1,520,839.01	1,428,144.30
Grant	283,951.77	381,364.49
Iberia	8,336,097.04	8,778,176.17
Iberville	6,308,064.93	6,127,952.80
Jackson	791,659.14	1,374,507.88
Jefferson	111,909,461.36	126,203,598.28
Jefferson Davis	2,241,091.77	2,454,311.32
Lafayette	42,825,831.64	46,267,641.92
Lafourche	6,612,069.58	5,908,639.50
LaSalle	795,285.91	878,177.69
Lincoln	4,616,421.43	4,860,315.10
Livingston	3,464,759.51	3,519,193.54
Madison	808,640.48	849,440.92

Sales Tax Net Cash Collections

by Parish

Parish	1986-87	1987-88
Morehouse	2,721,313.29	2,738,747.86
Natchitoches	3,500,076.62	4,110,441.62
Orleans	148,273,163.95	145,067,937.67
Ouachita	29,085,483.18	29,478,765.17
Plaquemines	4,310,706.58	3,737,319.91
Pointe Coupee	1,389,429.03	1,358,359.94
Rapides	22,242,110.47	21,649,286.11
Red River	438,248.74	401,953.32
Richland	1,433,693.85	1,582,753.95
Sabine	1,697,631.12	1,759,047.13
St. Bernard	3,734,013.24	3,651,188.42
St. Charles	2,985,795.96	6,127,455.28
St. Helena	97,178.13	134,421.22
St. James	870,771.96	3,110,633.17
St. John the Baptist	5,727,714.24	2,920,750.88
St. Landry	6,082,238.27	6,912,448.89
St. Martin	2,328,873.62	1,834,317.82
St. Mary	6,570,319.74	8,225,609.69
St. Tammany	14,992,393.56	12,979,901.34
Tangipahoa	7,716,177.38	8,452,739.47
Tensas	342,713.19	508,328.65
Terrebonne	13,088,770.51	14,486,430.81
Union	1,013,286.59	945,819.66
Vermilion	3,401,284.72	3,826,949.31
Vernon	2,669,274.57	2,555,676.17
Washington	2,708,354.51	3,444,321.45
Webster	3,652,082.74	3,959,888.88
West Baton Rouge	2,815,061.06	6,114,048.70
West Carroll	650,350.77	773,239.34
West Feliciana	909,368.02	1,415,689.20
Winn	1,084,799.86	1,169,808.44
Out-of-State/Other	328,498,448.70	401,260,237.26
Total	$1,037,567,501.86	$1,143,330,671.64

Tobacco Tax



The Excise Taxes Division administers the tobacco tax, which is collected from the first dealer handling the tobacco product in the state.

Louisiana's tobacco tax of 16 cents per pack of 20 cigarettes can be compared nationwide to a low of 2 cents per pack in North Carolina and a high of 38 cents per pack in Minnesota. The average state tobacco tax is 19.32 cents per pack of 20.

Tax rates on other tobacco products are: cigars (up to $120 per thousand)–8 percent of net invoice price; cigars (over $120 per thousand)–20 percent of net invoice price; smoking tobacco–33 percent of invoice price to wholesaler.

The 52.64 percent increase in tobacco tax collections in fiscal year 1984-85 reflects an increase in the tax rate from 11/20 of a cent to 16/20 of a cent per cigarette, effective July 1, 1984.

Fiscal Year	Amount Collected	% Change
1987-88	$74,713,506.45	– 5.17
1986-87	78,786,379.89	– 5.07
1985-86	82,992,177.13	– 5.67
1984-85	87,985,121.01	52.64
1983-84	57,643,730.15	– 5.48
1982-83	60,987,272.63	– 6.68

1987-88 Annual Summaries

Field Audit Cash Collections Summary

In-State Audit Activity

District	Audit Collections
Alexandria	$1,551,756.74
Baton Rouge	14,213,964.46
Lafayette	2,812,867.79
Lake Charles	1,179,334.82
Monroe	3,404,351.25
New Orleans	22,877,710.72
Shreveport	8,610,327.89
Thibodaux	3,136,070.37
Total	$57,786,384.04

Out-of-State Audit Activity

City	Audit Collections
Chicago, Illinois	$2,846,497.10
Dallas, Texas	5,868,579.58
Houston, Texas	16,673,312.44
Los Angeles, California	678,861.34
New York, New York	8,954,134.46
San Francisco, California	5,523,804.06
Tulsa, Oklahoma	2,266,392.20
Others	2,060,672.98
Total	$44,872,254.16

Audit Collections by Tax

Tax	Audit Collections
Corporation Franchise	$8,489,643.25
Excise	153,870.38
Income	28,694,210.76
Natural Resources	13,761,520.77
Occupational License	858,570.14
Retail Alcoholic Beverage	4,011.69
Sales	48,920,725.96
Transportation & Communication	436,966.15
Unclaimed Property	1,332,561.33
Withholding	6,557.77
Total	$102,658,638.20

The Field Audit Division of the Department is responsible for in-state and out-of-state audit activity. Auditors are assigned to out-of-state locations as a cost efficient means of auditing those corporations which conduct business in the state but maintain business records in main offices outside of the state.

In fiscal year 1987-88, the Field Audit Division achieved a reduction in the cost per audit collection dollar. The cost for each dollar of audit collection was 8.1 cent for in-state audits and 6.5 cents for out-of-state audits, an average of 7.5 cents. This was a decrease from the previous year's average of 8.7 cents.

Fiscal Year	*Amount Collected*	*% Change*
1987-88	$102,658,638.20	27.44
1986-87	80,557,021.36	– 14.60
1985-86	94,327,174.00	10.92
1984-85	85,042,454.00	36.64
1983-84	62,238,796.00	– 52.82
1982-83	131,920,545.00*	303.38

*Includes approximately $50,000,000 resulting from rulings in major tax court cases.

Summary of Revenue Sources Accrued

During June 1983, a policy change implemented by the Division of Administration converted the state's method of accounting to a modified accrual basis of accounting. Under this policy, "revenues associated with the economic activity of a particular fiscal year must be recognized (accrued) and reported in that year: (a) when the revenues are collected during the fiscal year to which they are associated, or (b) when the revenues are collected within forty-five days after the end of the fiscal year to which they are associated."

The following table lists the taxes, their net cash collections, amounts accrued to fiscal years 1986-87 and 1987-88, and the total net collections for fiscal year 1987-88, which also appear in the Comparative Collection Statement of this report.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes to FY 1986-87	Revenues Accrued to FY 1987-88	Total Net Collections FY 1987-88
Contractor Fee, Nonresident	16,829.60	280.00	340.00	16,889.60
Corporation Franchise Tax	237,983,408.57	5,845,792.05	54,723.08	232,192,339.60
Electric Cooperative Fee	28,237.80	6,710.00	9,660.90	31,188.70
Gift Tax	2,035,217.97	137,502.27	81,357.57	1,979,073.27
Hazardous Waste Disposal Tax	3,431,254.33	1,145,680.54	685,626.48	2,971,200.27
Income Taxes				
Corporation	261,472,410.71	7,870,609.75	-33,708,190.69	219,893,610.27
Fiduciary	3,817,104.67	530,394.00	49,720.30	3,336,430.97
Individual	624,869,915.47	-3,127,603.25	-52,304,276.77	575,693,241.95
Inheritance and Estate Transfer Tax	40,102,954.15	4,846,387.75	4,314,302.43	39,570,868.83
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	16,462,060.91	1,311,142.41	1,164,876.81	16,315,795.31
Low Alcoholic Content (Beer)	33,024,495.46	3,288,586.11	3,591,793.75	33,327,703.10
Retail Alcoholic Beverage	248,666.50	65,920.00	21,573.52	204,320.02
Minerals, Oil, and Gas				
Hazardous Liquid Pipeline Fee	17,693.67	0.00	22,535.16	40,228.83
Pipeline Safety Inspection Fee	500,550.08	99,625.82	58,053.26	458,977.52
Surface Mining and Reclamation Fee	227,766.00	19,280.00	22,188.64	230,674.64
Natural Resources Taxes				
General Severance	472,806,023.50	57,288,319.78	50,818,686.93	466,336,390.65
Reforestation Severance	64,150.06	8,203.00	10,166.32	66,113.38
Occupational License Tax	10,943.18	2,525.13	2,886.17	11,304.22
Petroleum Products Taxes				
Gasoline	310,560,730.87	27,098,472.61	25,607,381.51	309,069,639.77
Inspection Fee	834,047.97	63,893.12	69,038.31	839,193.16
Special Fuels	56,436,115.65	5,416,386.44	5,869,468.50	56,889,197.71
Public Utilities Taxes				
Inspection and Supervision Fee	2,711,773.85	156,680.00	488,142.61	3,043,236.46
Natural Gas Franchise	9,092,851.89	1,984,344.38	2,341,321.01	9,449,828.52
Transportation and Communication	25,658,086.31	2,626,403.44	2,674,500.22	25,706,183.09
Sales Tax	1,153,124,518.63	96,079,044.48	104,454,546.95	1,161,500,021.10
Soft Drink Tax	10,033,774.30	981,851.26	1,043,952.55	10,095,875.59
Tobacco Tax	75,948,060.07	2,111,676.62	870,413.88	74,706,797.33
Tobacco Permit Fee	6,642.04	32.92	100.00	6,709.12
Unclaimed Property	9,347,019.80	0.00	0.00	9,347,019.80
Total	$3,350,873,304.01	$215,858,140.63	$118,314,889.40	$3,253,330,052.78

Monthly Net Cash Collections Record

for Selected Taxes FY 1987-88

Taxes	July 1987	August 1987
Corporation Franchise Tax	$5,856,607.59	$3,869,557.50
Income Taxes		
Corporation	6,682,974.75	6,273,371.31
Individual	43,928,102.91	-3,336,196.86
Liquors-Alcoholic Beverage Taxes		
High Alcoholic Content (Liquor/Wine)	1,311,930.55	1,214,173.56
Low Alcoholic Content (Beer)	3,278,115.11	2,664,381.32
Retail Alcoholic Beverage	51,103.74	23,422.22
Natural Resources Taxes		
General Severance	41,272,485.78	35,315,151.18
Petroleum Products Taxes		
Gasoline	27,849,915.20	27,282,766.63
Special Fuels	5,493,751.44	4,404,227.53
Public Utilities Taxes		
Transporation and Communication	2,366,307.44	2,332,980.15
Sales Tax	96,978,280.60	90,878,560.26
Soft Drinks Tax	974,113.89	834,422.92
Tobacco Tax	4,438,488.88	6,220,270.13

Taxes	January 1988	February 1988
Corporation Franchise Tax	$4,609,674.55	$5,134,281.41
Income Taxes		
Corporation	3,011,647.90	15,571,097.62
Individual	60,916,833.41	61,850,132.09
Liquors-Alcoholic Beverage Taxes		
High Alcoholic Content (Liquor/Wine)	2,440,252.17	973,196.16
Low Alcoholic Content (Beer)	2,908,390.11	2,021,298.03
Retail Alcoholic Beverage	12,296.85	9,966.49
Natural Resources Taxes		
General Severance	65,034,885.70	25,642,545.79
Petroleum Products Taxes		
Gasoline	26,975,234.38	24,216,519.92
Special Fuels	5,206,958.44	4,170,862.03
Public Utilities Taxes		
Transporation and Communication	2,097,582.52	2,395,120.93
Sales Tax	113,480,045.15	87,517,207.46
Soft Drinks Tax	851,483.74	599,768.86
Tobacco Tax	5,867,795.95	5,323,683.60

Monthly Net Cash Collections Record

for Selected Taxes FY 1987-88

September 1987	October 1987	November 1987	December 1987
$10,045,124.55	$18,985,036.30	$13,683,596.30	$5,089,174.76
32,288,134.89	4,517,054.76	2,469,984.83	29,456,961.68
42,583,214.57	45,587,694.61	47,674,226.62	42,423,588.17
1,100,140.12	1,306,540.52	1,370,902.81	1,614,332.64
2,855,435.29	2,648,899.39	2,831,360.70	2,655,377.16
13,077.85	14,559.14	34,602.15	4,633.55
44,914,041.60	54,615,873.01	24,452,411.93	41,167,500.63
26,690,512.65	25,317,343.85	24,637,976.74	23,438,993.29
4,022,398.43	5,360,282.25	4,971,731.34	3,952,371.95
2,273,750.74	2,316,593.63	2,352,146.97	2,128,517.59
91,261,011.46	91,335,508.48	100,455,296.64	97,199,170.04
941,470.47	913,882.27	809,650.27	700,863.09
5,469,481.17	7,368,200.31	5,746,476.54	7,269,230.63

March 1988	April 1988	May 1988	June 1988
$13,721,810.67	$141,288,763.67	$10,016,580.19	$5,683,201.08
18,561,572.88	91,658,340.80	8,299,811.62	42,681,457.67
44,318,969.14	87,586,802.94	95,871,317.89	55,465,229.98
1,316,015.31	1,185,287.98	1,272,251.37	1,357,037.72
2,500,409.62	2,719,690.20	2,924,502.29	3,016,636.24
22,743.51	26,062.70	19,177.73	17,020.57
44,898,908.15	37,770,893.71	25,378,203.85	32,343,122.17
24,073,469.23	25,942,103.60	27,062,512.76	27,073,382.62
3,989,227.48	5,679,831.24	4,493,098.15	4,691,375.37
2,106,070.13	1,615,854.04	2,327,323.07	1,345,839.10
84,431,818.32	102,880,851.84	98,242,283.67	98,464,484.71
698,340.75	854,723.13	859,235.63	995,819.28
6,173,153.89	6,339,407.02	6,369,626.78	9,362,245.17

Fifteen-Year Collection Record

In Millions of Dollars	*73-74*	*74-75*	*75-76*	*76-77*	*77-78*	*78-79*
Corporation Franchise Tax	$34 05	$37 57	$41 68	$46 67	$51 34	$54 22
Gift Tax	0 64	0 44	0 79	3 44	0 33	0 50
Hazardous Waste Disposal Tax	0 00	0 00	0 00	0 00	0 00	0 00
Income Taxes						
Corporation	67 60	78 67	87 74	95 25	186 96	214 08
Fiduciary	0 00	0 00	0 00	0 00	0 00	0 00
Individual	99 96	108 87	117 64	133 61	192 28	240 72
Inheritance and Estate Transfer Tax	1 36	8 94	11 77	15 71	15 90	23 23
Liquors Alcoholic Beverage Taxes						
High Alcoholic Content	15 71	16 34	17 60	18 55	19 57	20 25
Low Alcoholic Content	25 21	25 65	26 23	26 76	27 96	29 90
Natural Resources Taxes						
General Severance	387 75	545 92	515 65	492 86	474 11	466 32
Other Taxes	36 17	25 01	65 62	27 71	30 82	36 07
Petroleum Products Taxes						
Gasoline and Inspection Fee	136 25	140 20	151 15	157 65	165 70	172 81
Special Fuels	12 94	13 20	14 50	16 23	18 70	21 22
Public Utilities Taxes						
Inspection and Supervision Fee	0 37	0 40	0 43	0 47	0 53	0 58
Natural Gas Franchise	3 12	3 45	4 49	4 63	4 94	4 76
Transportation and Communication	8 30	9 33	10 92	12 14	14 12	16 62
Sales Tax	296 58	321 86	367 94	415 83	485 02	584 91
Soft Drinks Tax and Permit Fee	4 45	4 91	5 67	6 00	7 20	7 87
Tobacco Tax and Permit Fee	51 91	53 32	55 95	56 95	59 01	58 56
Unclaimed Property	0 73	0 62	0 56	0 84	0 75	0 68
Total	$1183 10	$1394 70	$1496 33	$1531 30	$1755 24	$1953 30

Fifteen-Year Collection Record

79-80*	80-81	81-82	82-83*	83-84*	84-85*	85-86*	86-87*	87-88*
$65 29	$71 18	$97 95	$109 52	$118 40	$200 11	$231 61	$239 13	$232 19
0 77	1 19	0 84	1 47	1 85	2 34	2 42	2 49	1 98
0 00	0 00	0 00	0 00	0 00	4 94	2 82	3 01	2 97
249 34	266 61	291 95	321 37	262 10	293 60	263 86	191 19	219 89
0 00	0 00	0 00	0 00	0 00	0 00	0 00	10 06	3 34
247 44	185 66	220 13	229 26	407 10	526 68	457 77	438 64	575 69
21 92	23 33	26 31	34 04	38 17	31 79	38 45	37 68	39 57
20 81	20 91	21 31	21 35	20 08	19 78	18 59	16 85	16 32
30 14	33 52	35 64	34 60	34 28	33 41	28 50	34 48	33 33
522 78	813 00	980 37	849 60	789 43	760 66	617 45	442 23	466 34
41 61	47 25	21 75	18 48	19 08	44 10	34 13	23 90	25 52
165 88	164 68	165 91	160 69	166 79	307 08	281 50	303 82	309 91
22 40	23 86	25 41	26 12	29 87	55 48	54 82	54 53	56 89
0 69	0 82	0 86	0 99	1 14	1 22	2 77	4 30	3 04
6 30	7 76	9 20	11 42	12 07	11 86	11 28	9 21	9 45
23 53	23 51	27 27	28 16	25 76	30 23	28 22	23 27	25 71
647 98	757 39	821 98	743 07	780 93	1058 06	998 23	1058 22	1161 50
8 69	6 82	9 72	10 00	10 65	11 05	11 80	10 88	10 10
60 98	63 81	65 36	60 99	57 64	87 99	82 99	78 79	74 71
0 63	1 69	0 92	0 96	2 20	2 51	3 05	12 87	9 35
$2137 18	$2512 99	$2822 88	$2662 09	$2777 54	$3482 89	$3170 24	$2995 55	$3277 80

*Includes accrued revenues

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